



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
WARREN COUNTY PROPERTY VALUATION ADMINISTRATOR**

Fiscal Year Ended June 30, 2000

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AGREED-UPON PROCEDURES REPORT

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Edward B. Hatchett, Jr.
Auditor of Public Accounts

Independent Accountant's Report

Honorable William Carter
Warren County Property Valuation Administrator
Warren County Courthouse
Bowling Green, Kentucky 42102

We have performed the procedures enumerated below, which were agreed to by the Warren County Property Valuation Administrator, solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, a sample of disbursements, and leases and contracts for the fiscal year ended June 30, 2000. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Warren County Property Valuation Administrator. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Compare the budgeted statutory contribution of fiscal court to the legally required amounts calculated by the Revenue Cabinet. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the Property Valuation Administrator's local bank account.

Finding -

The fiscal court budgeted the appropriate statutory contribution required by the Revenue Cabinet but did not make all payments to the Property Valuation Administrator. The statutory contribution was \$105,800. The fiscal court paid the Property Valuation Administrator \$105,700. We recommend the Property Valuation Administrator request the difference of \$100 from the fiscal court. All payments made to the Property Valuation Administrator were deposited into the local official bank account.

Client Response -

None.

Honorable William Carter
Warren County Property Valuation Administrator
(Continued)

2. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets.

Finding -

Proper purchasing procedures were followed for capital outlay expenditures and supporting documentation was available. We verified the location of new purchases.

Client Response -

None.

3. Procedure -

Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

Warren County has five cities remitting payments to the Property Valuation Administrator. Four out of five have paid assessment fees. The city of Plum Springs has not paid the assessment fee of \$606 for fiscal year 2000. We recommend the Property Valuation Administrator request \$606 from Plum Springs. Recorded receipts agree with confirmations and all appropriate cities are included on the Property Valuation Administrator's records.

Client Response -

None.

4. Procedure -

Determine if Property Valuation Administrator has a receipt ledger, a disbursement ledger, and reconciles bank records to books each month.

Finding -

Receipt and disbursement ledgers are maintained and bank reconciliations are completed each month.

Client Response -

None.

Honorable William Carter
Warren County Property Valuation Administrator
(Continued)

5. Procedure -

Select a sample of disbursements from available Property Valuation Administrator's records and agree amounts to cancelled checks, paid invoices, or other supporting documentation. Determine if the expenditure is for official business.

Finding -

Selected disbursements had proper supporting documentation and all were for official business purposes.

Client Response -

None.

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

We found that service contracts were in accordance with contract requirements. The contracts were appropriate, for official business, and properly authorized.

Client Response -

None.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Property Valuation Administrator and the Revenue Cabinet and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Engagement fieldwork completed -
February 9, 2001